



San Bernardino LAFCO Fiscal Indicators

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San Bernardino County Fire Protection District - North Desert Regional Service Zone

The San Bernardino County Fire Protection District reorganized in July 2008 and created the North Desert Regional Service Zone. The zone is a component unit of the San Bernardino County Fire Protection District which is governed by the County Board of Supervisors. The North Desert Regional Service Zone provides fire protection and paramedic services to the areas of Spring Valley Lake (Station #22), Summit Valley (Station #48), Lucerne Valley (Station #8), Lucerne Valley – East (Station #7), Silver Lakes (Station #4), Phelan (Station #10), Wrightwood (Station #14), Pinon Hills (Station #13), El Mirage (Station #11), Baldy Mesa (Station #16), Mt. View Acres (Station #37), Harvard (Station #52), Baker (Station #53), Hinkley (Station #56) and Searles Valley (Station #57). Fire protection services are also provided to the cities of Adelanto (Station #322) and Victorville (Stations #311, #312, #313, #314, #315, and #319) and the Hesperia Fire Protection District (Stations #301, #302, #304, and #305) through service contracts. Ambulance transport services are provided in Lucerne Valley, Searles Valley, and Wrightwood. Additionally, within the North Desert Regional Service Zone are four voter approved special tax fire protection zones, which provide services to the communities of Red Mountain, Windy Acres, El Mirage, and Helendale/Silver Lakes.



San Bernardino County Fire Protection District - North Desert Regional Service Zone

Report Generated: 11/18/2015

Change in Assessed Value

Description

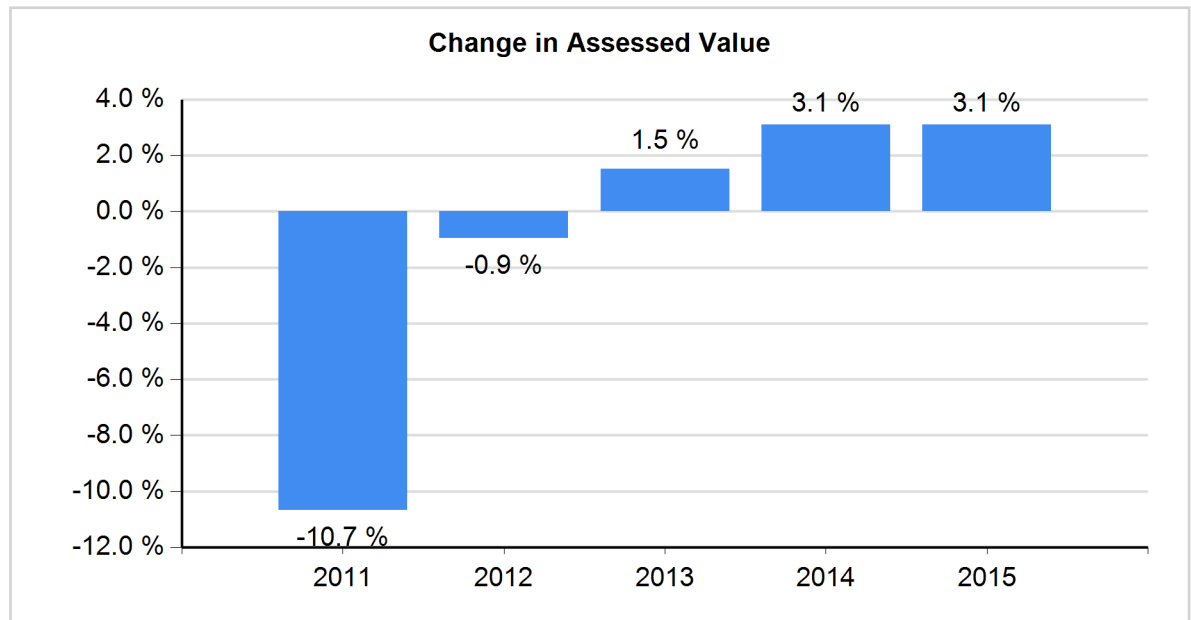
There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:

$$\frac{\text{change in tax roll value}}{\text{beginning tax roll value}}$$

Source:

County Auditor -
Agency Net
Valuations



2011	2012	2013	2014	2015
(\$669,482,329)	(\$58,462,820)	\$95,462,718	\$201,989,852	\$208,877,078
\$6,270,725,788	\$6,212,262,968	\$6,307,725,686	\$6,509,715,538	\$6,718,592,616
-10.7%	-0.9%	1.5%	3.1%	3.1%

Agency Response



San Bernardino County Fire Protection District - North Desert Regional Service Zone

San Bernardino County Fire Protection District - North
Desert Regional Service Zone

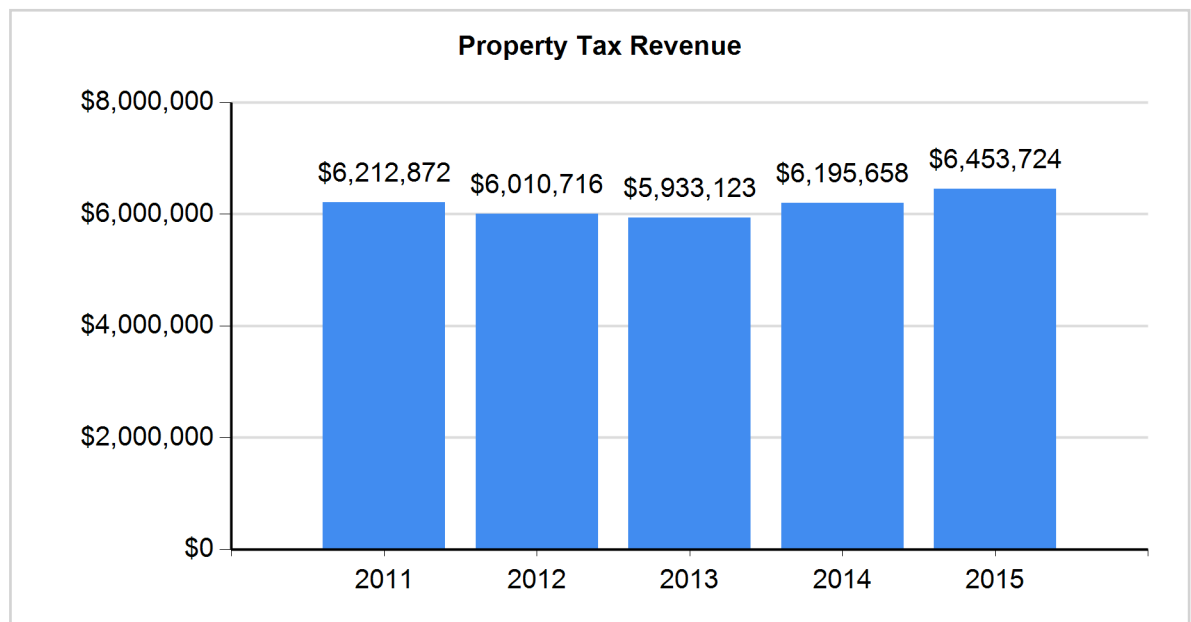
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



San Bernardino County Fire Protection District - North Desert Regional Service Zone

Report Date: 11/10/2016

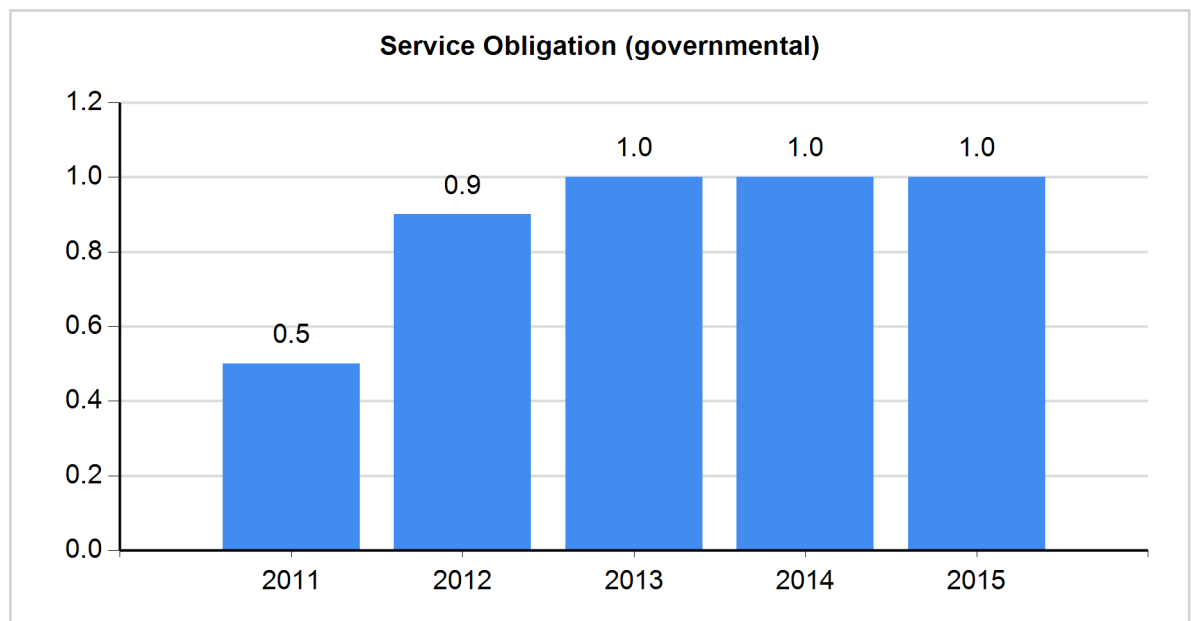
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
\$7,487,641	\$32,659,385	\$40,949,562	\$41,792,835	\$43,965,448
\$15,020,059	\$38,237,283	\$39,476,206	\$40,513,656	\$42,704,073
0.5	0.9	1.0	1.0	1.0

Agency Response

This zone received the following County General Fund support: 2011 \$4,148,679; 2012 \$5,319,692; 2013 \$6,237,181; 2014 \$6,125,129; 2015 \$6,792,548



San Bernardino County Fire Protection District - North Desert Regional Service Zone

Report Date: 11/18/2015

Liquidity

Description

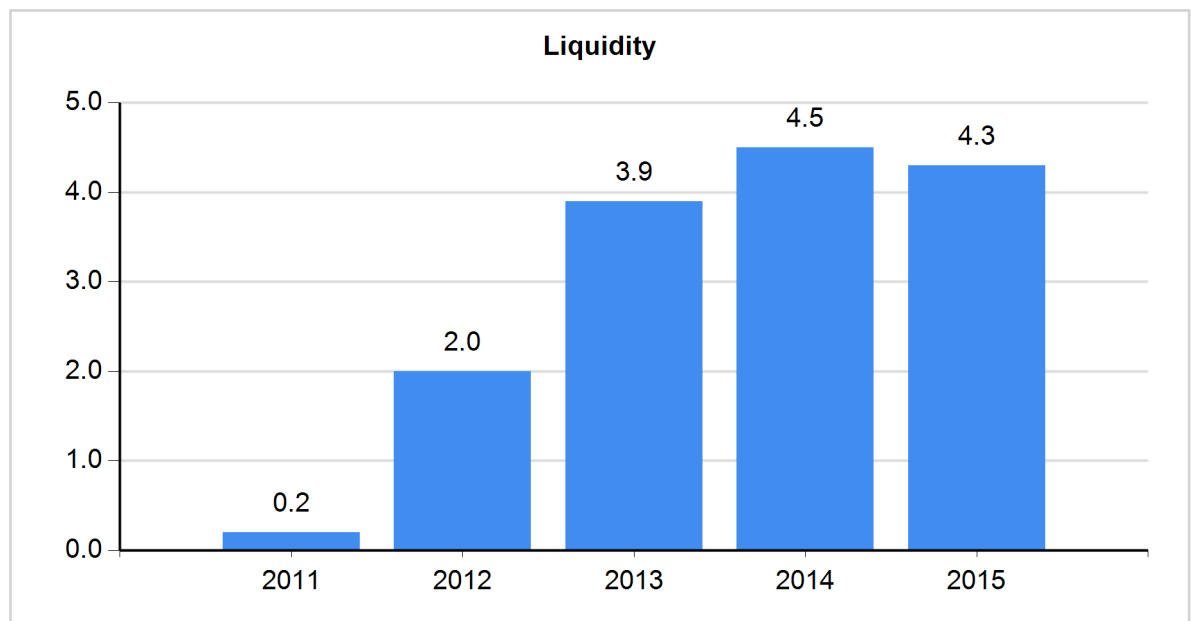
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2011	2012	2013	2014	2015
\$193,090	\$3,509,496	\$5,625,014	\$7,295,215	\$8,172,265
\$1,276,471	\$1,793,395	\$1,441,269	\$1,604,310	\$1,890,290
0.2	2.0	3.9	4.5	4.3

Agency Response



San Bernardino County Fire Protection District - North Desert Regional Service Zone

Report Date: 11/10/2015

Debt Service (governmental)

Description

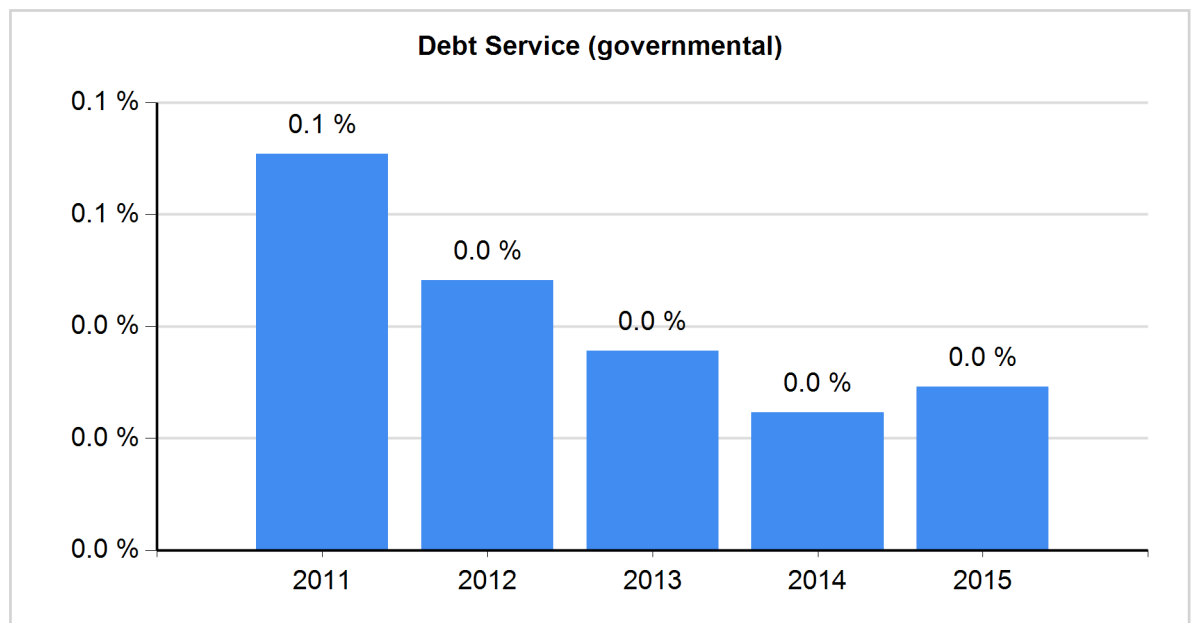
Looks at service flexibility by determining the amount of total expenditures committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenditures

Source:

Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
\$10,646	\$18,465	\$14,076	\$9,975	\$12,485
\$15,020,059	\$38,237,283	\$39,476,206	\$40,513,656	\$42,704,073
0.1%	0.0%	0.0%	0.0%	0.0%

Agency Response